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TO

Amend the law relating to the collection of rates in Dublin. A.D. 1886.

WHEREAS it is expedient to amend an Act passed in the session of Parliament in the twelfth and thirteenth years of the reign of Her present Majesty, chapter ninety-one, intituled "An Act to provide for the collection of rates in the City of
5 "Dublin":

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

- 10 1. This Act may be cited as the Collection of Rates (Dublin) Act, 1886.

2. In this Act the term "Lord Lieutenant" or other chief governor or governors of Ireland for the time being.

Interpretation of terms.

- The term "the principal Act" means the Act of the session of
15 Parliament held in the twelfth and thirteenth years of the reign of Her present Majesty, chapter ninety-one.

The term "the corporation" means the Right Honourable the Lord Mayor, aldermen, and burgesses of Dublin.

3. The powers of appointing to the office of collector-general of
20 rates and all other powers in relation thereto, and of appointing and employing clerks, collectors, and other officers to assist in the execution of the principal Act, and of fixing the salaries, allowances, or poundage rates to be paid to such officers, and all other powers in relation to such clerks, collectors, and other officers, and the duty
25 of deciding as to the amount and nature of the securities to be required of the collector-general and officers for the faithful performance of their duties, shall cease to be exercised by the Lord Lieutenant, and shall be transferred to, vested in, and exercised by the corporation.

Transfer of powers vested in Lord Lieutenant to corporation.

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Powers of
making rules,
&c. trans-
ferred to
corporation.

4. The powers of making rules and regulations for the govern-
ment of the collector-general, and of the clerks, collectors, and other
officers appointed or employed to assist in the execution of the
principal Act, and of making rules and regulations as to the manner
in which the accounts shall be kept, prepared, and exhibited for
audit, shall cease to be exercised by the Lord Lieutenant by and
with the advice of the Privy Council in Ireland, and shall be
transferred to, vested in, and exercised by the corporation.

Repeal of
sec. 25 of
12 & 13 Vict.
c. 91.

5. Section twenty-five of the principal Act is hereby repealed.
Suitable offices for the payment and collection of taxes, and all
books, stationery, and requisites shall be provided by the cor-
poration.

Repeal of
part of
sec. 56 of
12 & 13 Vict.
c. 91.

6. So much of section fifty-six of the principal Act as declares
that accounts shall be made out at such times half-yearly as shall
be fixed by the Lord Lieutenant is hereby repealed. The accounts
and lists or any of them shall be made out at such times and for
such periods as shall from time to time be determined by the
corporation.

Rules, &c. to
be subject
to repeal and
alteration by
corporation.

7. All rules, regulations, and orders hitherto made under and
by virtue of the principal Act shall be subject to repeal or alteration
as may from time to time be declared necessary by the corporation.

Officers and
persons
deprived of
office to be
compensated.

8. Save and except the officer now temporarily discharging the
duties of collector-general of rates, every officer or person whose
office or employment shall be abolished, or cease, or become un-
necessary by reason of this Act, or who shall be removed under the
provisions of this Act, or deprived of fees or emoluments to which
he would have been entitled if this Act had not been passed, and
who shall not be employed or retained in an office of equal value
under this Act, shall be entitled to have an adequate compensation
by way of a sum of money or in gross or annuity at the option of
the corporation for the salary, and for any fees or emoluments
which he may enjoy or be entitled to receive on account of the
office or employment which he shall cease to hold, regard being
had to the manner of his appointment to the said office, his term
of interest therein, length of service, and all other circumstances of
the case, and the proceedings by every such person, and incident
to every such claim, shall be taken in the same manner as if it were
a claim arising under section fifty-seven of the principal Act.

Power to
co position
to con-
solidate

9. The estimates to be made for the several rates pursuant to
sections thirty-seven, thirty-eight, forty, and forty-one of the
principal Act, pursuant to sections fifty-four, fifty-five, and fifty-six

of the Dublin Corporation Waterworks Act, 1861, and all other estimates for any rate or rates which the corporation may lawfully from time to time be empowered to levy may, if the corporation so decide, be consolidated into a single estimate, and instead of the said several rates it shall be lawful to applot, assess, and levy a single rate to be termed the municipal rate.

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estimate
and levy
municipal
rate

10. In cases in which the annual value of premises assessed does not exceed *eight pence*, and the premises are in the judgment of the corporation suitable as dwellings for and are occupied by artisans or labourers, it shall be lawful for the collector-general to compound with the owner of such premises for the payment of all or any of the rates leviable upon such reduced estimate of the net annual value not being less than two thirds nor more than four fifths of the net value at which the premises are assessed as the corporation shall deem reasonable.

Power to
collector-
general to
compound
with owners
of premises
in payment
of rates

11. *From and after the passing of this Act*, when an appointment is made to the office of collector-general, and whosoever thereafter a vacancy shall occur in the office of collector-general, and a successor to the said office shall have been appointed, all rights, demands, powers, and authorities whether law or in equity which shall have been vested in or exercisable by the collector-general in respect of or in relation to the said office at the time of such vacancy shall thereupon vest in the person so appointed to succeed to the said office, who may in his own name commence and prosecute all actions, suits, and proceedings in respect thereof, and in case any action, suit, indictment, information, or proceeding shall at the time of such vacancy be depending in any court of law or equity the same shall not abate, and the person so appointed to succeed to the said office may apply to the judge or one of the judges of the court in which any such action, suit, or information or proceeding shall be depending, and by leave of such judge enter into a suggestion of such vacancy and appointment, and may on entering such suggestion continue such action, suit, information, or proceeding, in the same manner as if he had been collector-general when such action, suit, information, or proceeding had been commenced by him or at his relation as such collector-general.

Powers and
rights of
collector-
general to
vest in
successor

In every action, suit, information, or proceeding commenced after the passing of this Act by or against any person filling the office of collector-general, it shall be stated and appear that such action, suit, information, or proceeding is commenced by or at the relation of or against such person in his capacity and in relation to his office of collector-general.

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Recovery of
rates by
distress.

12. In case any rate leviable by the collector-general in respect of any rateable property is not fully paid with two months after the same became due, the collector-general, or his collector or any person authorised by the collector-general, may levy and raise such rate, or the part thereof remaining unpaid, together with all costs 5 incurred by any neglect or refusal to pay the same, by such distress on all goods and chattels, to whomsoever the same may belong, which may be found on the premises in respect of which the rate is due (except any goods and chattels which, if such distress were for rent reserved on a lease of land for years, would be exempt from 10 such distress), and by such sale and disposition of the distresses taken thereon as are by law provided for the recovery of rent reserved on leases of land for years. Every such distress and sale shall be made in the manner and subject to the limits as to costs and to all the other provisions, so far as the same are applicable, 15 by law prescribed for the making of distresses and sales for the recovery of poor rates under the enactments in that behalf of the Act passed in the session of Parliament held in the first and second years of the reign of Her Majesty, chapter fifty-six, and the several Acts amending the same. The powers conferred upon the collector- 20 general by this section shall be in addition to any other powers for recovering rates vested in him by any other Act.

Liability of
successive
occupiers.

13. Every rate which is primarily leviable upon the occupier of any rateable property shall be paid by the person in the actual occupation of the rateable property at the time when the rate 25 became due, and on his default then by any person subsequently in the occupation of the rateable property from whom such rate is demanded.

Deductions
from rent.

14. In case the person occupying any rateable property and paying any rate or any part thereof, or any costs of distraining 30 for the same, is not the person primarily liable to pay the rate, or the immediate or any superior landlord of the person primarily liable, he may deduct and retain the whole of the rate and such costs so paid by him from any rent paid by him, and the person from whose rent such rate and costs are so deducted shall be 35 entitled to make from any rent paid by him such deduction as he would have been entitled to make in case the rate had been duly paid by the person primarily liable to pay the same.

Liability of
lessors.

15. Where under the provisions of the principal Act the immediate lessor of any property is rated instead of the occupier, 40 and is himself liable to pay a rent in respect thereof, and such immediate lessor makes default in the payment of any rate, the

collector-general may proceed for the recovery of such rate, either against such immediate lessor, or in case it is impossible by the exercise of reasonable diligence to recover such rate from the immediate lessor, then against the person to whom such immediate lessor is liable to pay the rent of the property, and in case such person is himself liable to pay a rent in respect thereof, and it is impossible by the exercise of reasonable diligence to recover such rate from such person, then against any more remote lessor of the property entitled to receive any rent in respect thereof. All the provisions of the principal Act relative to the proceedings to be taken for enforcing the payment of rates shall apply to the proceedings which the collector-general is authorised to take under the provisions of this section. Where any lessor of property not primarily liable to the payment of the rate in respect of such property pays any money either directly as rate in consequence of the liability thereto imposed upon him by this section, or by way of repayment to his landlord of money paid by such landlord under the provisions of this section, he shall be entitled to be repaid such amount by the person who holds the rateable property as his tenant, as if the same were part of and in addition to the rent payable by such tenant.

Rates (Dublin).

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To amend the law relating to the collection of rates in Dublin.

(Prepared and delivered by the

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CONCLUSION

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[illegible][Teacher 1 *et. al.*, *Prac. Id.*]

[Bill 21.]